

**School Corporation Expenditures by HB 1006 Expenditure Categories**  
**Biannual Financial Report Data**

**Cass Township Schools (4770)**

| 1006 Category                              | Account   | FY 1998            | FY 2006            | FY 2007            | FY 2008            | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| <b>Student Academic Achievement</b>        |   |                    |                    |                    |                    |                  |                 |                 |
|  | 11100 Regular Programs; Elementary  | \$358,122          | \$452,617          | \$396,221          | \$438,830          | 23%              | -3%             | 11%             |
|  | 11200 Regular Programs; Middle/Junior High  | \$275,381          | \$358,366          | \$326,972          | \$340,546          | 24%              | -5%             | 4%              |
|  | 12100 2007 Account Code - Gifted and Talented   | \$0                | \$15,076           | \$10,096           | \$6,154            | n/a              | -59%            | -39%            |
|  | 12110 Gifted And Talented; Gifted and Talented  | \$0                | \$0                | \$0                | \$7,682            | n/a              | n/a             | n/a             |
|  | 12900 Other Special Programs  | \$0                | \$0                | \$473              | \$356              | n/a              | n/a             | -25%            |
|  | 14200 Summer School Programs; Middle/Junior High School   | \$9,490            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 16100 Remediation Testing   | \$0                | \$1,055            | \$0                | \$0                | n/a              | -100%           | n/a             |
|  | 16200 Preventive Remediation  | \$5,490            | \$617              | \$0                | \$0                | -100%            | -100%           | n/a             |
|  | 17100 Payments to Other Governmental Units Within State; Transfer Tuition                             | \$414,969          | \$793,510          | \$812,550          | \$709,026          | 71%              | -11%            | -13%            |
|  | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$19,272           | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$83,597           | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 22220 Library/Media Services; School Library  | \$18,766           | \$8,622            | \$18,700           | \$20,475           | 9%               | 137%            | 9%              |
|  | 22250 Library/Media Services; Computer Assisted Instruction Services                                  | \$58,470           | \$50,570           | \$24,398           | \$24,297           | -58%             | -52%            | 0%              |
|  | 24100 Office of The Principal   | \$65,391           | \$96,712           | \$96,526           | \$142,520          | 118%             | 47%             | 48%             |
|  | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs                                 | \$0                | \$0                | \$0                | \$24,040           | n/a              | n/a             | n/a             |
|  | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks   | \$18,099           | \$38,076           | \$15,776           | \$2,036            | -89%             | -95%            | -87%            |
|  | 25570 Textbooks for Rent or Resale; Materials and Supplies  | \$0                | \$334              | \$0                | \$5,344            | n/a              | > 500%          | n/a             |
|  | 26497 2007 Account Code - Teachers Retirement Fund  | \$6,133            | \$13,094           | \$48,289           | \$25,280           | 312%             | 93%             | -48%            |
| <b>Student Academic Achievement Total</b>  |   | <b>\$1,333,179</b> | <b>\$1,828,649</b> | <b>\$1,750,000</b> | <b>\$1,746,586</b> | <b>31%</b>       | <b>-4%</b>      | <b>0%</b>       |
| <b>Student Instructional Support</b>       |   |                    |                    |                    |                    |                  |                 |                 |
|  | 21130 Attendance and Social Work Services; Social Work Services                                       | \$0                | \$36,608           | \$37,274           | \$43,797           | n/a              | 20%             | 18%             |
|  | 21220 Guidance Services; Counseling Services  | \$30,966           | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 21340 Health Services; Nurse Services   | \$4,774            | \$17,026           | \$15,694           | \$17,756           | 272%             | 4%              | 13%             |
|  | 22130 Improvement of Instruction; Instructional Staff Training  | \$282              | \$152              | \$0                | \$252              | -11%             | 66%             | n/a             |
|  | 22360 Instruction, Related Technology; Network Support  | \$0                | \$0                | \$0                | \$46,755           | n/a              | n/a             | n/a             |
|  | 23290 Executive Administration; Other Executive Administration Services                               | \$0                | \$534              | \$5,017            | \$2,183            | n/a              | 309%            | -56%            |
|  | 24900 Other Support Services, School Administration   | \$0                | \$44,507           | \$10,194           | \$9,773            | n/a              | -78%            | -4%             |
|  | 26710 2007 Account Code - Technology Support and Maintenance  | \$0                | \$30,097           | \$59,450           | \$40,499           | n/a              | 35%             | -32%            |
| <b>Student Instructional Support Total</b> |   | <b>\$36,022</b>    | <b>\$128,924</b>   | <b>\$127,628</b>   | <b>\$161,015</b>   | <b>347%</b>      | <b>25%</b>      | <b>26%</b>      |
| <b>Overhead and Operational</b>            |   |                    |                    |                    |                    |                  |                 |                 |
|  | 23150 Board of Education; Legal Services  | \$2,502            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 25160 Fiscal Services; Financial Accounting   | \$50               | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 25191 Other Fiscal Services; Refund of Revenue  | \$48               | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 26100 2007 Account Code - Support Services, Direction of Central Support Services                     | \$0                | \$63,731           | \$0                | \$0                | n/a              | -100%           | n/a             |
|  | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                           | \$186,232          | \$246,763          | \$171,454          | \$158,048          | -15%             | -36%            | -8%             |
|  | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                             | \$6,382            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                           | \$10,825           | \$26,881           | \$7,199            | \$18,448           | 70%              | -31%            | 156%            |
|  | 26700 Operation and Maintenance of Plant Services; Insurance  | \$10,878           | \$100              | \$59,781           | \$33,537           | 208%             | > 500%          | -44%            |
|  | 27100 Student Transportation; Vehicle Operation   | \$40,991           | \$72,133           | \$72,080           | \$84,486           | 106%             | 17%             | 17%             |
|  | 27200 Student Transportation; Monitoring Services   | \$1,375            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 27300 Student Transportation; Vehicle Servicing and Maintenance                                       | \$15,557           | \$23,176           | \$25,094           | \$36,459           | 134%             | 57%             | 45%             |
|  | 27400 Student Transportation; Purchase of School Buses  | \$46,689           | \$0                | \$0                | \$8,995            | -81%             | n/a             | n/a             |
|  | 27500 Student Transportation; Insurance on Buses  | \$4,553            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 27700 Student Transportation; Contracted Transportation Services                                      | \$300              | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 31100 Food Services Operations; Service Area Direction  | \$300              | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 31200 Food Services Operations; Food Preparation and Dispensing                                       | \$33,749           | \$40,295           | \$49,610           | \$49,005           | 45%              | 22%             | -1%             |
|  | 31400 Food Services Operations; Food Purchases  | \$28,578           | \$35,360           | \$40,739           | \$43,145           | 51%              | 22%             | 6%              |
|  | 31900 Other Food Services   | \$0                | \$1,404            | \$603              | \$699              | n/a              | -50%            | 16%             |
|  | 33300 Civic Services  | \$400              | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 33400 Athletic Coaches  | \$0                | \$18,184           | \$23,151           | \$25,473           | n/a              | 40%             | 10%             |

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Cass Township Schools (4770)**

| 1006 Category                         | Account  | FY 1998            | FY 2006          | FY 2007          | FY 2008          | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|---------------------------------------|--|--------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| <b>Overhead and Operational Total</b> |  | <b>\$389,410</b>   | <b>\$528,027</b> | <b>\$449,710</b> | <b>\$458,295</b> | <b>18%</b>       | <b>-13%</b>     | <b>2%</b>       |
| <b>Nonoperational</b>                 |  |                    |                  |                  |                  |                  |                 |                 |
|                                       | 43000 Facilities Acquisition and Construction; Professional Services                         | \$7,168            | \$0              | \$0              | \$0              | -100%            | n/a             | n/a             |
|                                       | 45100 Building Acquisition, Construction and Improvements                                    | \$529,022          | \$0              | \$0              | \$0              | -100%            | n/a             | n/a             |
|                                       | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment         | \$0                | \$6,665          | \$28,902         | \$8,104          | n/a              | 22%             | -72%            |
|                                       | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$509,260          | \$0              | \$0              | \$0              | -100%            | n/a             | n/a             |
| <b>Nonoperational Total</b>           |  | <b>\$1,045,450</b> | <b>\$6,665</b>   | <b>\$28,902</b>  | <b>\$8,104</b>   | <b>-99%</b>      | <b>22%</b>      | <b>-72%</b>     |
| <b>prorated</b>                       |  |                    |                  |                  |                  |                  |                 |                 |
|                                       | 26491 2007 Account Code - PERF   | \$3,735            | \$815            | \$4,463          | \$2,903          | -22%             | 256%            | -35%            |
|                                       | 26492 2007 Account Code - Social Security  | \$65,249           | \$44,710         | \$81,068         | \$40,957         | -37%             | -8%             | -49%            |
|                                       | 26493 2007 Account Code - Workmen's Compensation   | \$0                | \$1,059          | \$0              | \$0              | n/a              | -100%           | n/a             |
|                                       | 26494 2007 Account Code - Group Insurance  | \$44,139           | \$58,588         | \$61,879         | \$25,517         | -42%             | -56%            | -59%            |
| <b>prorated Total</b>                 |  | <b>\$113,123</b>   | <b>\$105,172</b> | <b>\$147,410</b> | <b>\$69,377</b>  | <b>-39%</b>      | <b>-34%</b>     | <b>-53%</b>     |

| 1006 Category                 | FY 1998            | FY 2006            | FY 2007            | FY 2008            | 10 Year Increase | 2 Year Increase | 1 Year Increase | FY98 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp | FY08 % of Total Exp |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|---------------------|---------------------|---------------------|---------------------|
| Student Academic Achievement  | \$1,429,709        | \$1,908,853        | \$1,857,478        | \$1,797,771        | 26%              | -6%             | -3%             | 49.0%               | 73.5%               | 74.2%               | 73.6%               |
| Student Instructional Support | \$40,851           | \$140,349          | \$141,967          | \$167,842          | 311%             | 20%             | 18%             | 1.4%                | 5.4%                | 5.7%                | 6.9%                |
| Overhead and Operational      | \$401,173          | \$541,570          | \$475,303          | \$469,661          | 17%              | -13%            | -1%             | 13.8%               | 20.9%               | 19.0%               | 19.2%               |
| Nonoperational                | \$1,045,450        | \$6,665            | \$28,902           | \$8,104            | -99%             | 22%             | -72%            | 35.8%               | .3%                 | 1.2%                | .3%                 |
| <b>Grand Total</b>            | <b>\$2,917,183</b> | <b>\$2,597,437</b> | <b>\$2,503,650</b> | <b>\$2,443,377</b> | <b>-16%</b>      | <b>-6%</b>      | <b>-2%</b>      |                     |                     |                     |                     |

|   | FY1998       | FY2006       | FY2007       | FY2008       |
|---|--------------|--------------|--------------|--------------|
| <b>Student Instructional Expenditures (Academic Achievement plus Support)</b> | <b>50.4%</b> | <b>78.9%</b> | <b>79.9%</b> | <b>80.4%</b> |